



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MAYVILLE WATER UTILITY

Principal Office: 400 KEKOSKEE STREET
P.O. BOX 273
MAYVILLE, WI 53050

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MAYVILLE WATER UTILITY**Utility Address:** 400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: RONALD A WELLNER**Title:** DIRECTOR OF UTILITIES**Office Address:**

400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

Telephone: (920) 387 - 7906**Fax Number:** (920) 387 - 7907**E-mail Address:** www.mayvillecity.com

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & CO LLP**Title:****Office Address:** VIRCHOW KRAUSE & CO LLP

400 AMERICAN PARKWAY SUITE 300

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

400 AMERICAN PARKWAY SUITE 300

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/16/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EDWARD HILBERT**Title:** PRESIDENT**Office Address:**

400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

Telephone: (920) 387 - 7906**Fax Number:** (920) 387 - 7907**E-mail Address:** www.mayvillecity.com

Name: LYALL METKE**Title:** VICE-PRESIDENT**Office Address:**

400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

Telephone: (920) 387 - 7906**Fax Number:** (920) 387 - 7907**E-mail Address:** www.mayvillecity.com

Name: RONALD A WELLNER**Title:** DIRECTOR OF UTILITIES**Office Address:**

400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

Telephone: (920) 387 - 7906**Fax Number:** (920) 387 - 7907**E-mail Address:** www.mayvillecity.com

Name of utility commission/committee: MAYVILLE WATER AND WASTEWATER UTILITY COMMISSION

Names of members of utility commission/committee:

PATRICIA GOHAM

EDWARD HILBERT

LYALL METKE

ARLITT DEL PONTE

JAMSHID SOULATI

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	665,393	655,920	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	220,130	234,314	2
Depreciation Expense (403)	118,175	115,703	3
Amortization Expense (404-407)	0		4
Taxes (408)	104,920	108,035	5
Total Operating Expenses	443,225	458,052	
Net Operating Income	222,168	197,868	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	222,168	197,868	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	505	(3,092)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	65,290	30,484	10
Miscellaneous Nonoperating Income (421)	(49)		11
Total Other Income	65,746	27,392	
Total Income	287,914	225,260	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	287,914	225,260	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,890	36,831	14
Amortization of Debt Discount and Expense (428)	7,361	857	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	65,251	37,688	
Net Income	222,663	187,572	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,047,363	2,859,791	20
Balance Transferred from Income (433)	222,663	187,572	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	3,270,026	3,047,363	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	65,290	5
Total (Acct. 419):	65,290	
Miscellaneous Nonoperating Income (421):		
MISC	(49)	6
Total (Acct. 421):	(49)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,523				3,523	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,122				2,122	2
Payroll	322				322	3
Materials	70				70	4
Taxes					0	5
Other (list by major classes):						
OVERHEAD	504				504	6
Total costs and expenses	3,018	0	0	0	3,018	
Net income (or loss)	505	0	0	0	505	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	665,393	0	0	0	665,393	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	665,393	0	0	0	665,393	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	98,082	2,661	100,743	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing		322	322	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	2,983	(2,983)	0	18
All other accounts			0	19
Total Payroll	101,065	0	101,065	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,372,191	5,238,012	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,259,910	1,153,410	2
Net Utility Plant	4,112,281	4,084,602	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	276,000		5
Other Investments (124)	29,113	29,113	6
Special Funds (125)	315,160	308,605	7
Total Other Property and Investments	620,273	337,718	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(46,974)	886	8
Temporary Cash Investments (132)	1,378,140	273,664	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	56,909	49,688	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,992	14,245	14
Materials and Supplies (150)	38,196	37,685	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,443,263	376,168	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,873	4,999	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	10,823		20
Total Deferred Debits	55,696	4,999	
Total Assets and Other Debits	6,231,513	4,803,487	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	442,575	442,575	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,270,026	3,047,363	23
Total Proprietary Capital	3,712,601	3,489,938	
LONG-TERM DEBT			
Bonds (221)	1,400,000	183,046	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	416,984	460,730	26
Total Long-Term Debt	1,816,984	643,776	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	33,705	11,695	28
Payables to Municipality (233)	42,877	55,240	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	44,100	20,088	32
Other Current and Accrued Liabilities (238)		2,886	33
Total Current and Accrued Liabilities	120,682	89,909	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	24,018	22,634	36
Total Deferred Credits	24,018	22,634	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	557,227	557,227	41
Total Liabilities and Other Credits	6,231,512	4,803,484	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,342,295	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	29,896				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,372,191	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,259,910	0	0	0	10
Total Accumulated Provision	1,259,910	0	0	0	
Net Utility Plant	4,112,281	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,153,410				1,153,410	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	118,175				118,175	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,458				2,458	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	120,633	0	0	0	120,633	13
Debits during year						14
Book cost of plant retired	13,690				13,690	15
Cost of removal	443				443	16
Other debits (specify):						17
					0	18
Total debits	14,133	0	0	0	14,133	19
Balance End of Year	1,259,910	0	0	0	1,259,910	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	38,196	37,685	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>38,196</u></u>	<u><u>37,685</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 MORTGAGE REVENUE BONDS	4,999	428	0	1
1997 MORTGAGE REVENUE BONDS	2,362	428	44,873	2
Total			44,873	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	442,575	1
Changes during year (explain):		
NONE		2
Balance end of year	442,575	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE BONDS	08/01/1997	08/01/2012	5.00%	1,400,000	1
Total Bonds (Account 221):				1,400,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	01/01/1994	01/01/2001	5.00%	416,984	1
Total for Account 224				416,984	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	104,920	2
Charged electric department expense		3
Charged sewer department expense	1,116	4
Other (explain):		
NONE		5
Total Accruals and other credits	106,036	
Taxes paid during year:		
County, state and local taxes	97,354	6
Social Security taxes	7,732	7
PSC Remainder Assessment	950	8
Other (explain):		
NONE		9
Total payments and other debits	106,036	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BONDS	1,848	8,993	10,841	0	1
1997 MORTGAGE REVENUE BONDS		27,600		27,600	2
Subtotal	1,848	36,593	10,841	27,600	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	18,240	21,297	23,037	16,500	4
Subtotal	18,240	21,297	23,037	16,500	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	20,088	57,890	33,878	44,100	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	557,227					557,227	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	557,227	0	0	0	0	557,227	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO WASTEWATER	276,000	1
Total (Acct. 123):	276,000	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	29,113	2
Total (Acct. 124):	29,113	
Special Funds (125):		
DEPRECIATION FUND	178,093	3
ASSET MANAGEMENT FUND	137,067	4
Total (Acct. 125):	315,160	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	56,909	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	56,909	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM WASTEWATER	14,668	13
TAX ROLL	1,332	14
ADDITIONAL PUBLIC FIRE PROTECTION	992	15
Total (Acct. 145):	16,992	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY CHARGES	10,823	18
Total (Acct. 183):	10,823	
Payables to Municipality (233):		
DUE TO WASTEWATER	2,377	19
ADDITIONAL PROPERTY TAX	22,087	20
PAYROLL & BENEFITS	18,413	21
Total (Acct. 233):	42,877	
Other Deferred Credits (253):		
ACCUMULATED SICK LEAVE	24,018	22
Total (Acct. 253):	24,018	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,269,462	0	0	0	5,269,462	1
Materials and Supplies	37,940	0	0	0	37,940	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,206,660	0	0	0	1,206,660	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	557,227	0	0	0	557,227	6
Other (specify):					0	7
Average Net Rate Base	3,543,515	0	0	0	3,543,515	
Net Operating Income	222,168	0	0	0	222,168	8
Net Operating Income as a percent of						
Average Net Rate Base	6.27%	N/A	N/A	N/A	6.27%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	442,575	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,158,694	3
Other (Specify):		4
Total Average Proprietary Capital	3,601,269	
Net Income		
Net Income	222,663	5
Percent Return on Proprietary Capital	6.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

1997 MORTGAGE REVENUE BONDS \$1,400,000

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 29, 1998

Mr. Ronald A. Wellner
Mayville Water Utility
2 North Main Street
P.O. Box 273
Mayville, WI 53050-0273

Re: 1997 Analytical Review File DWCCA-3460-RL

Dear Mr. Wellner:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the balance sheet, page F-6, we noted lines 8-17 do not total to total current and accrued assets on our copy. Please correct an item, or provide us with a copy of page F-6.
2. In the future, when completing the Bonds schedule, page F-14, please provide year as a four-digit number and interest rate as a decimal. For example, 4.8 percent should be reported as .048 .
3. In the future, when completing the Notes Payable schedule, page F-15, please provide month and day for columns (c) and (d).
4. Please provide the type and total capacity in gallons for Units A and B reported on page W-13, copy 2.
5. In the future, when completing the Mains schedule, page W-14, if more lines are needed, please make a copy of the page and label it as "copy 2," rather than making changes to the original schedule.
6. During our review, we noted main additions, page W-14, column (e), and service additions, page W-15, column (d). We also noted dollars in plant for main additions, page W-8, line 27, column (c), and service additions, page W-8, copy 2, column (c), line 29. Please explain why contributions were not reported on page F-18, lines 2 and 3.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:bhh:w:\compl\roselee\mayville water ar.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	661,362	1
Total Sales of Water	661,362	
Other Operating Revenues		
Forfeited Discounts (470)	357	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,674	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,031	
Total Operating Revenues	665,393	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,933	8
Pumping Expenses (620-625)	43,513	9
Water Treatment Expenses (630-635)	10,105	10
Transmission and Distribution Expenses (640-655)	37,982	11
Customer Accounts Expenses (901-904)	13,516	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,081	14
Total Operation and Maintenance Expenses	220,130	
Other Operating Expenses		
Depreciation Expense (403)	118,175	15
Amortization Expense (404-407)		16
Taxes (408)	104,920	17
Total Other Operating Expenses	223,095	
Total Operating Expenses	443,225	
NET OPERATING INCOME	222,168	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,523	79,190	237,528	4
Commercial	173	26,021	61,794	5
Industrial	33	104,579	151,307	6
Total Metered Sales to General Customers (461)	1,729	209,790	450,629	
Private Fire Protection Service (462)	23		17,725	7
Public Fire Protection Service (463)	1		181,395	8
Other Sales to Public Authorities (464)	24	4,798	11,613	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,777	214,588	661,362	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	181,395	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	181,395	
Forfeited Discounts (470):		
Customer late payment charges	357	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	357	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,504	10
Other (specify):		
RECONNECTIONS	170	11
Total Other Water Revenues (474)	3,674	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,473	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	460	4
Total Source of Supply Expenses	4,933	
PUMPING EXPENSES		
Operation Labor (620)	2,925	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,240	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,348	9
Total Pumping Expenses	43,513	
WATER TREATMENT EXPENSES		
Operation Labor (630)	6,988	10
Chemicals (631)	1,834	11
Operation Supplies and Expenses (632)	587	12
Maintenance of Water Treatment Plant (635)	696	13
Total Water Treatment Expenses	10,105	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,561	14
Operation Supplies and Expenses (641)	3,360	15
Maintenance of Distribution Reservoirs and Standpipes (650)	599	16
Maintenance of Mains (651)	13,432	17
Maintenance of Services (652)	5,148	18
Maintenance of Meters (653)	1,487	19
Maintenance of Hydrants (654)	395	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	37,982	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,117	22
Accounting and Collecting Labor (902)	8,048	23
Supplies and Expenses (903)	1,351	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,516	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	33,910	27
Office Supplies and Expenses (921)	5,054	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,665	30
Property Insurance (924)	10,503	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	38,641	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,554	35
Transportation Expenses (933)	3,368	36
Maintenance of General Plant (935)	12,386	37
Total Administrative and General Expenses	110,081	
Total Operation and Maintenance Expenses	220,130	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		97,354	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,116	2
Net property tax equivalent		96,238	
Social Security		7,732	3
PSC Remainder Assessment		950	4
Other (specify): NONE			5
Total tax expense		104,920	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233500				3
County tax rate	mills		6.818900				4
Local tax rate	mills		9.127900				5
School tax rate	mills		12.323500				6
Voc. school tax rate	mills		1.647500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.151300				10
Less: state credit	mills		2.130800				11
Net tax rate	mills		28.020500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.127900				14
Combined School Tax Rate	mills		13.971000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.098900				17
Total Tax Rate	mills		30.151300				18
Ratio of Local and School Tax to Total	dec.		0.766100				19
Total tax net of state credit	mills		28.020500				20
Net Local and School Tax Rate	mills		21.466495				21
Utility Plant, Jan. 1	\$	5,238,012	5,238,012				22
Materials & Supplies	\$	37,685	37,685				23
Subtotal	\$	5,275,697	5,275,697				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	5,275,697	5,275,697				26
Assessment Ratio	dec.		0.856100				27
Assessed Value	\$	4,516,524	4,516,524				28
Net Local & School Rate	mills		21.466495				29
Tax Equiv. Computed for Current Year	\$	96,954	96,954				30
Tax Equivalent per 1994 PSC Report	\$	97,354					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	97,354					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,373		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	160,493		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	174,866	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	458,820		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	206,481		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	59,731		20
Total Pumping Plant	725,032	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	571,201		23
Total Water Treatment Plant	571,201	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,661		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,373	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			160,493	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	174,866	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(6,773)	452,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			206,481	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			59,731	20
Total Pumping Plant	0	(6,773)	718,259	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			571,201	23
Total Water Treatment Plant	0	0	571,201	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,661	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	479,931		26
Transmission and Distribution Mains (343)	2,238,909	82,904	27
Fire Mains (344)			28
Services (345)	497,983	51,502	29
Meters (346)	121,474	8,305	30
Hydrants (348)	242,673	21,703	31
Other Transmission and Distribution Plant (349)	2,824		32
Total Transmission and Distribution Plant	3,587,455	164,414	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	50,475		34
Office Furniture and Equipment (391)	13,529		35
Computer Equipment (391.1)	10,852	979	36
Transportation Equipment (392)	26,423		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	36,797	665	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	138,076	1,644	
Total utility plant in service directly assignable	5,196,630	166,058	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	5,196,630	166,058	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			479,931	26
Transmission and Distribution Mains (343)	4,938		2,316,875	27
Fire Mains (344)			0	28
Services (345)	1,450		548,035	29
Meters (346)	5,460		124,319	30
Hydrants (348)	1,842		262,534	31
Other Transmission and Distribution Plant (349)			2,824	32
Total Transmission and Distribution Plant	13,690	0	3,738,179	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			50,475	34
Office Furniture and Equipment (391)			13,529	35
Computer Equipment (391.1)		70	11,901	36
Transportation Equipment (392)			26,423	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			37,462	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	70	139,790	
Total utility plant in service directly assignable	13,690	(6,703)	5,342,295	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	13,690	(6,703)	5,342,295	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,495	16,495	1
February			14,653	14,653	2
March			15,766	15,766	3
April			16,035	16,035	4
May			18,861	18,861	5
June			20,521	20,521	6
July			29,583	29,583	7
August			23,812	23,812	8
September			27,578	27,578	9
October			20,565	20,565	10
November			16,327	16,327	11
December			16,763	16,763	12
Total for year	0	0	236,959	236,959	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				4,524	14
Other utility use explanation: HYDRANT FLUSHING BACKWASHING					15
Water pumped into distribution system				232,435	16
Less: Water sold				214,588	17
Losses and unaccounted for				17,847	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,276	21
Date of maximum: 7/2/1997					22
Cause of maximum: CANNING SEASON					23
Minimum gallons pumped by all methods in any one day during reporting year				237	24
Date of minimum: 2/1/1997					25
Total KWH used for pumping for the year				451,852	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
25 S. SCHOOL STREET	1	862	12	525,600	Yes	1
600 HORICON STREET	2	789	12	936,000	Yes	2
310 N. WALNUT STREET	3	759	12	489,600	Yes	3
615 KEKOSKEE STREET	4	790	12	945,000	Yes	4
870 FOURTH STREET	5	818	12	936,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	25 S. SCHOOL STREET	600 HORICON STREET	310 N WALNUT STREET	2
Purpose	S	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	5
Year Installed	1994	1995	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	650	350	8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	US MOTORS	10
Year Installed	1994	1995	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	615 KEKOSKEE STREET	870 FOURTH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1980	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	655	650		21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		23
Year Installed	1980	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	100		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4
			5
Year constructed	1962	1976	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	204	199	10
			11
Total capacity in gallons	200,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	16
			17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	225				225
M	D	4.000	17,417		809		16,608
P	D	4.000	156				156
M	D	6.000	27,356		1,355		26,001
P	D	6.000	3,041				3,041
M	D	8.000	25,415		275		25,140
P	D	8.000	23,380	1,227			24,607
M	D	10.000	22,239				22,239
P	D	10.000	6,064				6,064
M	D	12.000	8,947				8,947
P	D	12.000	1,339				1,339
M	D	16.000	129				129
Total Within Municipality			135,708	1,227	2,439	0	134,496
Total Utility			135,708	1,227	2,439	0	134,496

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	609				609		1
L	0.750	172		29		143		2
M	1.000	784	29			813		3
M	1.250	1				1		4
M	1.500	18				18		5
M	2.000	27				27		6
M	4.000	17				17		7
P	4.000	3				3		8
P	6.000	6				6		9
P	8.000	1				1		10
Total Utility		1,638	29	29	0	1,638	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,728	126	95	8	1,767	179	1
0.750	25	2	3		24	1	2
1.000	27	2	1		28	1	3
1.250	2				2		4
1.500	19	4	3		20	6	5
2.000	34	1			35	5	6
3.000	10	1			11	1	7
4.000	7		1		6	1	8
6.000	3				3	1	9
8.000	3				3	2	10
Total:	1,858	136	103	8	1,899	197	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,539	122	19	15		72	1,767	1
0.750	6	14	1	1		2	24	2
1.000	3	17	5	1		2	28	3
1.250		1				1	2	4
1.500		7	5	2		6	20	5
2.000		17	8	6		4	35	6
3.000		1	3	4		3	11	7
4.000			2	1		3	6	8
6.000				3			3	9
8.000				2		1	3	10
Total:	1,548	179	43	35	0	94	1,899	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	260	3	4		259	2
Total Fire Hydrants	260	3	4	0	259	
Flushing Hydrants						
	260	3	4		259	3
Total Flushing Hydrants	260	3	4	0	259	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	259
Number of distribution system valves end of year:	396
Number of distribution valves operated during year:	396

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Adjustment to plant was a correction to additions posted in prior years.

Reservoirs, Standpipes & Water Treatment (Page W-14)

#4 reported disinfection, type of equipment as iron filter atomerator,
filter as rapid press, no corrosion control and water is fluoridated.

#5 reproted disinfection, type of equipment as iron filter atomerator,
filter as rapid press, no corrosion control and water is fluoridated.

Water Mains (Page W-15)

No contributions are reported for main or service additions because all
additions were replacements for mains or services already there.
